Form **8833**
(Rev. December 2000)
Department of the Treasury
Internal Revenue Service

Treaty-Based Return Position Disclosure
Under Section 6114 or 7701(b)

▶ **Attach to your tax return.**

OMB No. 1545-1354

Attach a separate Form 8833 for each treaty-based return position taken. Failure to disclose a treaty-based return position may result in a penalty of $1,000 ($10,000 in the case of a C corporation) (see section 6712).

Name	U.S. taxpayer identifying number

Address in country of residence	Address in the United States

Check one or both of the following boxes as applicable:

● The taxpayer is disclosing a treaty-based return position as required by section 6114 . . . . ▶ ☐

● The taxpayer is a dual-resident taxpayer and is disclosing a treaty-based return position as required by
  Regulations section 301.7701(b)-7 . . . . ▶ ☐

Check this box if the taxpayer is a U.S. citizen or resident or is incorporated in the United States . . . . ▶ ☐

1 Enter the specific treaty position relied on: **a** Treaty country -- **b** Article(s) **2** List the Internal Revenue Code provision(s) overruled or modified by the treaty-based return position	**3** Name, identifying number (if available to the taxpayer), and address in the United States of the payor of the income (if fixed or determinable annual or periodical). See instructions.

4 List the provision(s) of the limitation on benefits article (if any) in the treaty that the taxpayer relies on to prevent application of that article ▶

5 Explain the treaty-based return position taken. Include a brief summary of the facts on which it is based. Also, list the nature and amount (or a reasonable estimate) of gross receipts, each separate gross payment, each separate gross income item, or other item (as applicable) for which the treaty benefit is claimed ---